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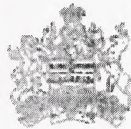
APPENDIX IV

2002

**ALBERTA
RAILWAY
ASSESSMENT MANUAL**

ALBERTA RAILWAY

ASSESSMENT MANUAL



ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

MLA, Fort McMurray

DUPLICATE

MINISTERIAL ORDER NO. L:143/02


I, Guy Boutilier, Minister of Municipal Affairs, pursuant to sections 3(2), 5(2), 6(2), and 7(2) of the Matters Relating to Assessment and Taxation Regulation (AR 289/99) make the following order:

- The 2002 Alberta Farm Land Assessment Minister's Guidelines,
- The 2002 Alberta Linear Property Assessment Minister's Guidelines,
- The 2002 Alberta Machinery and Equipment Assessment Minister's Guidelines, and
- The 2002 Alberta Railway Assessment Minister's Guidelines,

as set out in the attached consolidated document, are established.

Dated at Edmonton, Alberta, this 28 day of November, 2002.

Guy Boutilier
Minister of Municipal Affairs



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ALBERTA

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PREFACE CONSOLIDATION OF 2002 MINISTER'S GUIDELINES PART 4: ALBERTA RAILWAY ASSESSMENT*

4.001 DEFINITIONS

In this Part,

- (a) **assessment year modifier**, means the factor which is applied to the base cost of railway in order to adjust its base cost to the assessment year;
- (b) **base cost** means the cost of railway, as prescribed in the *2002 Alberta Railway Assessment Manual*;
- (c) **railway** has the meaning given to it in the Act.

4.002 CALCULATION OF ASSESSMENT

The assessed value of railway in a municipality shall be calculated by:

- (a) establishing the base cost as prescribed in Schedule A of the *2002 Alberta Railway Assessment Manual*;
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2002 Alberta Railway Assessment Manual* to adjust the base cost to the assessment year;
- (c) multiplying the amount determined in clause (b) by the appropriate annual traffic factor prescribed in Schedule C of the *2002 Alberta Railway Assessment Manual*.

*Please refer to the *Consolidation of 2002 Minister's Guidelines for Farm Land, Linear Property, Machinery and Equipment and Railway Assessment* for the complete text.

1.000**SCHEDULE A****1.001****RAILWAY VALUE BASE COST**

Base Cost	(\$)
per kilometre	391 000

2.000**SCHEDULE B****2.001****ASSESSMENT YEAR MODIFIER**

Assessment Year	Factor
2002	1.08

3.000**SCHEDULE C****3.001****ANNUAL TRAFFIC FACTOR**

Type	Description	Factor
1	More than 25 million tonnes	0.400
2	More than 15 million tonnes to a maximum of 25 million tonnes	0.300
3	More than 7 million tonnes to a maximum of 15 million tonnes	0.150
4	More than 3 million tonnes to a maximum of 7 million tonnes	0.040
5	More than 1 million tonnes to a maximum of 3 million tonnes	0.030
6	Less than 1 million tonnes	0.025
7	Rail line/ abandoned/ zero tonnes	0.010
8	Spur line on station ground or private land or marshalling or maintaining yards*	0.020

*Indicates rail value only, land is valued separately.

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